



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Audits – Bay & Central Region
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June 2, 2009

Ken Crandall, MSW
Mental Health Director
Lassen County Behavioral & Public Health Services
555 Hospital Lane
Susanville, CA 96130

Dear Mr. Crandall:

AUDIT REPORT – LASSEN COUNTY MENTAL HEALTH SERVICES

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Lassen County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

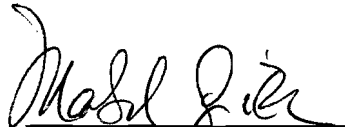
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$1,349,339	\$1,235,044	\$(114,295)
Federal Share of Healthy Families	\$ 32,000	\$ 3,853	\$ (28,147)
State General Funds EPSDT Due State	\$ 497,085	\$ 466,089	\$ (30,996)

Ken Crandall, MSW, Director
June 2, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


for WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

LASSEN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,343,511	\$ (108,467)	\$ 1,235,044
HEALTHY FAMILIES - FFP	(Sch. 2a)	32,000	(28,147)	3,853
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,375,511</u>	<u>\$ (136,613)</u>	<u>\$ 1,238,898</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 5,828	\$ (5,828)	\$ 0
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 5,828</u>	<u>\$ (5,828)</u>	<u>\$ 0</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,349,339	\$ (114,295)	\$ 1,235,044
HEALTHY FAMILIES - FFP		32,000	(28,147)	3,853
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 1,381,339</u>	<u>\$ (142,441)</u>	<u>\$ 1,238,898</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>\$ 497,085</u>	<u>\$ (30,996)</u>	<u>\$ 466,089</u>

SCHEDULE 2

**LASSEN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	1,964,947	(107,111)	1,857,836
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	44,755	(39,367)	5,388
9. Total		<u>\$ 2,009,702</u>	<u>\$ (146,478)</u>	<u>\$ 1,863,224</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	1,964,947	(107,111)	1,857,836
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	44,755	(39,367)	5,388
25. Total		<u>\$ 2,009,702</u>	<u>\$ (146,478)</u>	<u>\$ 1,863,224</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**LASSEN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 296,490	\$ (16,066)	\$ 280,424
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 300,246	\$ (8,288)	\$ 291,958
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 296,490</u>	<u>\$ (16,066)</u>	<u>\$ 280,424</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 4,475	\$ (3,936)	\$ 539
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 4,475	\$ (124)	\$ 4,351
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 4,475</u>	<u>\$ (3,936)</u>	<u>\$ 539</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 279,470	\$ (61,566)	\$ 217,904
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 6,378</u>	<u>\$ (1,405)</u>	<u>\$ 4,973</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 982,474	\$ (53,556)	\$ 928,918
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	148,245	(8,033)	140,212
50. U.R. Skilled Professional	(MH1979, Ln 14)	209,603	(46,175)	163,428
51. U.R. Other	(MH1979, Ln 15)	3,189	(702)	2,487
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,343,511</u>	<u>\$ (108,466)</u>	<u>\$ 1,235,044</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,343,511</u>	<u>\$ (108,466)</u>	<u>\$ 1,235,044</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 29,091	\$ (25,589)	\$ 3,502
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	2,909	(2,559)	350
60. Total Healthy Families Reimbursement - FFP		<u>\$ 32,000</u>	<u>\$ (28,147)</u>	<u>\$ 3,853</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,375,511</u>	<u>\$ (136,613)</u>	<u>\$ 1,238,897</u>
				(To Sch. 1)

SCHEDULE 4

**LASSEN COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 1,976,603	\$ (118,767)	\$ 1,857,836
(2) Total SD/MC Claims	2,406,061	0	2,406,061
(3) Percent % (Line 1/Line 2)	82.15%	-4.94%	77.21%
(4) EPSDT Claims	1,394,328	0	1,394,328
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,145,440	(68,879)	1,076,561
(6) Cost Settled Baseline for EPSDT	117,365	0	117,365
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,028,075	(68,879)	959,196
(8) 50.0% of Cost Settlement Amount (Line 7 x 50.0%)	514,038	(34,440)	479,598
(8a) FY 2001-02 EPSDT Settlement	344,512	0	344,512
(8b) Annual Local Growth (L. 8 - 8a)	169,526	(34,440)	135,086
(9) County Match 10% of Local Growth (8b x 10%)	16,953	(3,444)	13,509
(10) Net Cost Settlement Amount (L. 8 - 9)	497,085	(30,996)	466,089
(11) SGF Distribution (Settled and Audited)	497,085	0	497,085
(12) SGF Due State	<u>\$ 0</u>	<u>\$ (30,997)</u>	<u>\$ (30,996)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider LASSEN COUNTY				Provider Number 00018	No. of Adj. 27	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 300,246	\$ (8,288)	\$ 291,958
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 4,475	\$ (124)	\$ 4,351
3	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 70,587	\$ 8,412	\$ 78,999
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 375,308	\$ 0	\$ 375,308
				To allocate total administrative cost among SD/MC, Healthy Families and Non-SD/MC Administration based on the Unduplicated Client Count percentage of 79.53% for SD/MC and 20.47% for Non-SD/MC.			
4	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 279,470	\$ (61,566)	\$ 217,904
5	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 6,378	\$ (1,405)	\$ 4,973
6	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 71,462	\$ 62,971	\$ 134,433
	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 357,310	\$ 0	\$ 357,310
				To allocate SPMP, Other SD/MC UR and Non-SD/MC Utilization Review based on the County's supporting documentation and application of the Unduplicated Client percentage of 79.53% for SPMP and other SD/MC UR and 20.47% for Non SD/MC UR.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LASSEN COUNTY				Provider Number 00018	No. of Adj. 27	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAM 1</u>			
7	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	\$ 142,390	\$ (3,330)	\$ 139,060 *
8	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	\$ 664,762	\$ (34,747)	\$ 630,015 *
9	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	\$ 0	\$ 260	\$ 260 *
10	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	\$ 0	\$ 828	\$ 828 *
11	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04	\$ 4,929	\$ (4,384)	\$ 545 *
12	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	\$ 16,419	\$ (14,991)	\$ 1,428 *
			Info	TOTAL UNITS	\$ 828,500	\$ (56,364)	\$ 772,136 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated March 3, 2009. Copies of work papers detailing adjustments by service functions have been provided to the County.			
13	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 139,060	2,298	141,358
14	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 630,015	23,008	653,023
15	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	** 260	(260)	0
16	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	** 828	(828)	0
17	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04	** 545	4,384	4,929
18	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	** 1,428	14,991	16,419
			Info	TOTAL UNITS	** 772,136	43,593	815,729
				To adjust SD/MC units of service/time per the State Approved Claims report dated March 3, 2009 to the County's report. Copies of work papers detailing the above adjustments have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LASSEN COUNTY				Provider Number 00018	No. of Adj. 27	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAM 1</u>			
19	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/04 to 09/30/04	** 141,358	(3,908)	137,450
20	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	** 653,023	(37,387)	615,636
	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/04 to 09/30/04	** 0	0	0
	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/04 to 06/30/05	** 0	0	0
21	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/04 to 09/30/04	** 4,929	(4,384)	545
22	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/04 to 06/30/05	** 16,419	(14,991)	1,428
		Info		TOTAL UNITS	** 815,729	(60,670)	755,059
				To adjust the SD/MC units to incorporate the controls of the lower of the County's Records or State DMH Approved Claims Report. Copies of work papers detailing adjustments by service functions have been provided the county.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS- CONTRACT PROVIDERS</u>			
23	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/04 to 06/30/05	825	(825)	0
				TOTAL	825	(825)	0
				To adjust the as settled (MH1966A) SD/MC units of service/ time for the County's contract providers to agree with the State DMH Approved Claims Report dated March 3, 2009.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider LASSEN COUNTY				Provider Number 00018	No. of Adj. 27	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
24	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	1,343,510	(108,466)	1,235,044
25	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	31,999	(28,146)	3,853
				TOTAL REIMBURSEMENT (FFP) - COUNTY	1,375,509	(136,612)	1,238,897
26	Sch. 1	Total		TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	5,828	(5,828)	0
				TOTAL REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	5,828	(5,828)	0
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
27	Sch. 4	10	3	TOTAL EPSDT SGF	497,085	(30,996)	466,089
				To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: LASSEN COUNTY
County Code: 18

Legal Entity: LASSEN COUNTY		A	B	C
Legal Entity Number: 00018		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	2,397,470	1,220,159	3,617,629
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(183,885)	(183,885)
4	Other Adjustments from MH 1962	(111,371)	18,418	(92,953)
5	Total Costs Before Medi-Cal Adjustments	2,286,099	1,054,692	3,340,791
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			3,340,791
Administrative Costs (County Only)				
9	SD/MC Administration			291,958
10	Healthy Families Administration			4,351
11	Non-SD/MC Administration			78,999
12	Total Administrative Costs			375,308
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			217,904
14	Other SD/MC Utilization Review			4,973
15	Non-SD/MC Utilization Review			134,433
16	Total Utilization Review Costs			357,310
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			2,608,173
19	Total Costs - Lines 9 through 18			3,340,791

State of California Health and Human Services Agency

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

County: LASSEN COUNTY
County Code: 18

Legal Entity: LASSEN COUNTY		A	B	C
Legal Entity Number: 00018		Salaries and Benefits	Other	Total Adjustments
1	Intrafund Adjustment for 4th Quarter A&D	4,831		4,831
2	Public Guardian Adjustment	1,700		1,700
3	Case Management A&D	5,417		5,417
4	Misc. Hospital Expenses	(123,319)		(123,319)
5	Contract Adjustment made 05/06		18,418	18,418
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(111,371)	18,418	(92,953)

State of California Health and Human Services Agency

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

County: LASSEN COUNTY
County Code: 18

Legal Entity: LASSEN COUNTY		A
Legal Entity Number: 00018		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	2,608,173
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	412,988
5	Outpatient Services (Mode 15 Program 1 + Program 2)	2,176,193
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	18,992
9	Total - Lines 2 through 8	2,608,173

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: LASSEN COUNTY
County Code: 18

CR CR

Legal Entity: LASSEN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00018				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				40	95				
1	Allocation Percentage		100.00%	18.59%	81.41%				
2	Total Units			225	3,519				
3	Gross Cost		412,988	76,782	336,206				
4	Cost per Unit			341.25	95.54				
5	SMA per Unit				122.75				
6	Published Charge per Unit				122.75				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04			521				
8A		10/01/04 - 06/30/05			2,359				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			225	639				
13	Medi-Cal Costs	07/01/04 - 09/30/04	49,776		49,776				
13A		10/01/04 - 06/30/05	225,380		225,380				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	63,953		63,953				
14A		10/01/04 - 06/30/05	289,567		289,567				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	63,953		63,953				
15A		10/01/04 - 06/30/05	289,567		289,567				
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		137,832	76,782	61,050				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: LASSEN COUNTY
County Code: 18

Legal Entity: LASSEN COUNTY			A	CR	CR	CR	CR	F	G
Legal Entity Number: 00018			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)				01	10	60	70		
1	Allocation Percentage		100.00%	8.04%	56.70%	19.94%	15.32%		
2	Total Units			118,867	649,743	123,641	117,993		
3	Gross Cost		2,176,193	174,859	1,233,948	434,014	333,371		
4	Cost per Unit			1.47	1.90	3.51	2.83		
5	SMA per Unit			1.89	2.44	4.51	3.63		
6	Published Charge per Unit			1.89	2.44	4.51	3.63		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		29,206	85,635	6,528	15,560		
8A		10/01/04 - 06/30/05		56,889	432,682	80,720	42,986		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		40	240	240	25		
11A		10/01/04 - 06/30/05		113	510	805			
12	Non-Medi-Cal Units			32,619	130,676	35,348	59,422		
13	Medi-Cal Costs	07/01/04 - 09/30/04	272,473	42,963	162,632	22,915	43,962		
13A		10/01/04 - 06/30/05	1,310,207	83,686	821,720	283,350	121,450		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	350,073	55,199	208,949	29,441	56,483		
14A		10/01/04 - 06/30/05	1,683,351	107,520	1,055,744	364,047	156,039		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	350,073	55,199	208,949	29,441	56,483		
15A		10/01/04 - 06/30/05	1,683,351	107,520	1,055,744	364,047	156,039		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	1,428	59	456	842	71		
29A		10/01/04 - 06/30/05	3,961	166	969	2,826			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,834	76	586	1,082	91		
30A		10/01/04 - 06/30/05	5,089	214	1,244	3,631			
31	Healthy Families Published Charges	07/01/04 - 09/30/04	1,834	76	586	1,082	91		
31A		10/01/04 - 06/30/05	5,089	214	1,244	3,631			
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		588,124	47,984	248,171	124,081	167,888		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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MH 1996 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: LASSEN COUNTY
County Code: 18

CR CR

Legal Entity: LASSEN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00018			Service	Service	Service	Service	Service	Service
Mode: 60 - Support Services		Mode Total	Function	Function	Function	Function	Function	Function
			30	40				
1	Allocation Percentage	100.00%	41.81%	58.19%				
2	Total Units		101	89				
3	Gross Cost	18,992	7,940	11,052				
4	Cost per Unit		78.61	124.18				
5	Non-Medi-Cal Units (Same as Line 2)		101	89				
6	Non-Medi-Cal Costs (Same as Line 3)	18,992	7,940	11,052				

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: LASSEN COUNTY County Code: 18 Legal Entity: LASSEN COUNTY Legal Entity Number: 00018			REIMBURSEMENT TYPE				PC	Costs				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04							49,776	272,473	322,250		322,250
1A		10/01/04 - 06/30/05							225,380	1,310,207	1,535,586		1,535,586
2	Medi-Cal SMA	07/01/04 - 09/30/04							63,953	350,073	414,026		414,026
2A		10/01/04 - 06/30/05							289,567	1,683,351	1,972,918		1,972,918
3	Medi-Cal P. C.	07/01/04 - 09/30/04							63,953	350,073	414,026		414,026
3A		10/01/04 - 06/30/05							289,567	1,683,351	1,972,918		1,972,918
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04							49,776	272,473	322,250		322,250
5A		10/01/04 - 06/30/05							225,380	1,310,207	1,535,586		1,535,586
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05											
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 06/30/05											
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05											
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05											
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04							49,776	272,473	322,250		322,250
11A		10/01/04 - 06/30/05							225,380	1,310,207	1,535,586		1,535,586
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04							49,776	272,473	322,250		322,250
21A		10/01/04 - 06/30/05							225,380	1,310,207	1,535,586		1,535,586
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04								1,428	1,428		1,428
23A		10/01/04 - 06/30/05								3,961	3,961		3,961
24	Healthy Families SMA	07/01/04 - 09/30/04								1,834	1,834		1,834
24A		10/01/04 - 06/30/05								5,089	5,089		5,089
25	Healthy Families P. C.	07/01/04 - 09/30/04								1,834	1,834		1,834
25A		10/01/04 - 06/30/05								5,089	5,089		5,089
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04								1,428	1,428		1,428
27A		10/01/04 - 06/30/05								3,961	3,961		3,961
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04							49,776	272,473	322,250		322,250
35A		10/01/04 - 06/30/05							225,380	1,310,207	1,535,586		1,535,586
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04								1,428	1,428		1,428
37A		10/01/04 - 06/30/05								3,961	3,961		3,961
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: LASSEN COUNTY
County Code: 18

Legal Entity: LASSEN COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00018		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			1,857,836	1,857,836						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			11,656	11,656						
3	Total Medi-Cal Direct Service Gross Reimbursement				1,869,492						
4	Medi-Cal Administrative Reimbursement Limit				280,424						
5	Medi-Cal Administration				291,958						
6	Medi-Cal Administrative Reimbursement				280,424	140,212					140,212
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			5,388	5,388						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				5,388						
8	Healthy Families Administrative Reimbursement Limit				539						
9	Healthy Families Administration				4,351						
10	Healthy Families Administrative Reimbursement				539				350		350
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				217,904					163,428	163,428
15	Other SD/MC Utilization Review (County Only)				4,973	2,487					2,487
16	SD/MC Net Reimbursement for Direct Services			322,250	322,250		161,125				161,125
16A				1,535,586	1,535,586			767,793			767,793
17	Enhanced SD/MC Net Reimb. (Children)										
17A											
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,235,044
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										1,235,044
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,235,044
24	Healthy Families Net Reimbursement			1,428	1,428				928		928
24A				3,961	3,961				2,574		2,574
25	Total Healthy Families Reimbursement Before Excess FFP										3,853
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										3,853